

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor - Controller - Treasurer - Tax Collector	(2) MEETING DATE 8/26/2014	(3) CONTACT/PHONE Barbara Godwin 781-1371	
(4) SUBJECT Submittal of a resolution setting the FY 2014-2015 tax rates for the Secured Property Tax Roll. All Districts.			
(5) RECOMMENDED ACTION It is recommended that your Board approve the attached resolution adopting the secured tax rates for each taxing agency for the 2014/15 tax year.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ____) <input type="checkbox"/> Board Business (Time Est. ____)			
(11) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: N/A <input type="checkbox"/> 4/5 Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input checked="" type="checkbox"/> N/A Date: _____	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts			

County of San Luis Obispo



TO: Board of Supervisors

FROM: Auditor - Controller - Treasurer - Tax Collector
James P. Erb 781-2964

DATE: 8/26/2014

SUBJECT: Submittal of a resolution setting the FY 2014-2015 tax rates for the Secured Property Tax Roll. All Districts.

RECOMMENDATION

It is recommended that your Board approve the attached resolution adopting the secured tax rates for each taxing agency for the 2014/15 tax year.

DISCUSSION

Annually your Honorable Board is required to adopt the secured tax rates for each taxing agency in the County for the upcoming tax year. The tax rates presented for your adoption include: a countywide "Basic Tax Rate" of \$1.00 per hundred dollars (\$100) of assessed valuation; a unitary and operating non-unitary tax rate per Revenue and Taxation Code §100; and various other tax rates needed to meet the FY 2014-15 requirements for voter approved indebtedness. See Exhibit 1 for a schedule by taxing agency of voter approved indebtedness and associated tax rates for both the current and prior year.

OTHER AGENCY INVOLVEMENT/IMPACT

The attached resolution and Exhibit 1 have been reviewed by County Counsel as to form.

FINANCIAL CONSIDERATIONS

There is no direct financial impact that has not already been included in the County of other agency budgets.

RESULTS

This action will comply with the California Revenue and Taxation Code and result in the appropriate collections for voter approved debt.

ATTACHMENTS

1. Exhibit 1 Scheduled of Tax Rates